

10/10/11

ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
P.O. BOX 10000
BATON ROUGE, LA 70801-0000

**ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
Baton, Louisiana**

**General Purpose Financial Statements
And Accountant's Report
As of and for the Year Ended
December 31, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 02/10/09

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TRANSMITTAL LETTER
ANNUAL FINANCIAL STATEMENTS

May 4, 2001

Office of Legislative Auditor
Attention: Mr. Jerome Sanders
1480 North Third
Post Office Box 94887
Baton Rouge, Louisiana 70804-9387

Dear Mr. Sanders:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements for the St. Tammany Parish Fire Protection District No. 13 as of and for the year ended December 31, 2000. The report includes all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,


Director

Enclosure

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO
San, Louisiana

ANNUAL INCOME FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS

AFFIDAVIT

Personally came and appeared before the undersigned authority, Jack Sumpter, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the St. Tammany Parish Fire Protection District No. 10 as of December 31, 2000 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Jack Sumpter, who, duly sworn, deposes and says that the St. Tammany Parish Fire Protection District No. 10 received \$50,000 or less in revenues and other sources for the year ended December 31, 2000 and accordingly, is not required to have an audit for the previously mentioned year end.


Signature

Sworn to and subscribed before me, this 1 day of May,
2001,


NOTARY PUBLIC

Officer: Jack Sumpter
Address: P. O. Box 825
San, LA 70463
Telephone: 504-886-2446



ACCOUNTANT'S REPORT

Board of Commissioners
St. Tammany Parish Fire Protection
District No. 10
St. Tammany Parish Government
Burr, Louisiana

I have compiled the accompanying general purpose financial statements of the St. Tammany Parish Fire Protection District No. 10, a component unit of the St. Tammany Parish Government, as of and for the year ended December 31, 2000, as listed in the foregoing table of contents in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Jerry L. Heck

April 26, 2001

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
Baton Rouge, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEET
December 31, 1999

	Governmental Fund - <u>General Fund</u>
ASSETS AND OTHER DEBITS	
Assets:	
Cash	\$ 11,718
Receivables	21,883
Land, building and equipment	
Other Debits:	
Amount to be provided for retirement of general long-term obligations	<u> </u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 33,601</u>
LIABILITIES, EQUITY AND OTHER CREDITS	
Liabilities:	
Accounts payable	\$ 434
Deductions from ad valorem taxes	586
Equipment installment loan payable	<u> </u>
Total liabilities	<u>1,020</u>
Equity and Other Credits:	
Investment in general fixed assets	
Fund balances:	
Designated for building improvements	2,580
Unreserved - undesignated	<u>20,823</u>
Total Equity and Other Credits	<u>23,403</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 33,601</u>

See accompanying notes and accountant's report.

.....Account Groups.....		
General Fixed Assets	General Long-Term Obligations	Total (Memorandum Only)
		\$ 11,718
		21,887
\$ 202,648		202,648
	\$ 21,456	21,456
\$ 202,648	\$ 21,456	\$ 224,104
		\$ 604
	\$ 21,456	596
	21,456	21,456
		22,060
\$ 202,648		202,648
		2,100
		23,556
202,648		235,204
\$ 202,648	\$ 21,456	\$ 224,104

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
Baton Rouge, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Year Ended December 31, 2009

REVENUES	
Ad valorem taxes	\$ 38,164
State revenue sharing	1,000
Fire insurance rebates	2,280
Interest earnings and other	<u>521</u>
TOTAL REVENUES	<u>32,965</u>
EXPENDITURES	
Public Safety - fire protection	-
Capital outlay	9,337
Debt service	1,863
Insurance	57
office supplies	760
operations - fuel and oil	10
Other	1,625
Professional fees	3,221
Repairs and maintenance	500
Statutory charge	2,673
Telephone	<u>1,442</u>
Utilities	<u>28,458</u>
TOTAL EXPENDITURES	
EXCESS OF REVENUES OVER EXPENDITURES	4,168
FUND BALANCE AT BEGINNING OF YEAR	<u>28,251</u>
FUND BALANCE AT END OF YEAR	<u>\$ 32,419</u>

See accompanying notes and accountant's report.

ST. TAMMANT PARISH FIRE PROTECTION
DISTRICT NO. 18
ST. TAMMANT PARISH GOVERNMENT
Eon, Louisiana
GOVERNMENTAL FUND - GENERAL FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGE IN CASH BALANCE - BUDGET
(CASH BASIS) AND ACTUAL
Year Ended December 31, 2000

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
RECEIPTS			
Ad valorem taxes	\$ 21,600	\$ 20,334	(\$ 1,266)
State revenue sharing	1,500	1,540	40
Fire insurance rebate	1,900	2,200	300
Interest earnings and other	-	571	571
TOTAL RECEIPTS	<u>25,000</u>	<u>24,645</u>	<u>(355)</u>
DISBURSEMENTS			
Public Safety - fire protection			
Capital outlay	5,600	-	3,500
Debt service	1,990	8,100	1 1471
Insurance	4,800	3,800	3,997
Office supplies	200	57	143
Operations - fuel and oil	3,000	586	418
Other	300	250	49
Professional fees	3,000	3,600	1 680
Repairs and maintenance	3,600	3,200	1 3,600
Statutory charge	600	600	1 31
Telephone	2,200	2,400	(200)
Utilities	1,700	1,867	267
TOTAL DISBURSEMENTS	<u>24,240</u>	<u>20,377</u>	<u>4,563</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	<u>\$ 860</u>	<u>4,338</u>	<u>\$ 4,238</u>
CASH BALANCE AT BEGINNING OF YEAR		<u>2,400</u>	
CASH BALANCE AT END OF YEAR		<u>\$ 11,718</u>	

See accompanying notes and accountant's report.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
Laf., Louisiana
NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

St. Tammany Parish Fire Protection District No. 10 was created by the St. Tammany Parish Government as provided by Louisiana Revised Statute 48:1492. The fire district is responsible for fire protection in the Village of Sun and the surrounding areas. The administration of the fire district is governed by a board of commissioners consisting of five members. Two members are appointed by the St. Tammany Parish Government and two by the Village of Sun. The fifth member is elected by the other four members and serves as chairman. The members serve terms of two years without re-election. Vacancies are filled by the bodies making the original appointments.

The district operates one fire station. All fire prevention and protection services are provided by volunteers.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the St. Tammany Parish Fire Protection District No. 10 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. REPORTING ENTITY

The district is a component unit of the St. Tammany Parish Government, the financial reporting entity. The parish government is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
Baton Rouge, Louisiana
NOTICE TO THE FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. FUND ACCOUNTING

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:

- a. General Fund - The general operating fund of the district accounts for all financial resources, except those required to be accounted for in other funds.

4. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
Batt., Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenues

Ad valorem taxes are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on November 31. The taxes are generally collected in December of the current year and throughout the ensuing year. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term obligations, which are not recognized until due.

B. BUDGET

The District adopted the budget for 2020 on March 31, 2020. The budget is prepared and reported on the cash basis of accounting. Appropriations lapse at year end. Changes or amendments are made upon approval of the board. Budget amounts included in the accompanying financial statements consists of the original adopted budget. The District does not use encumbrance accounting.

The excess of revenues over expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balance (page 4) is reconciled to the excess of receipts over disbursements on the Statement of Receipts, Disbursements and Changes in Cash Balance - Budget (Cash Basis) and Actual (page 7) as follows:

Excess of Revenues over	
Expenditures	\$ 4,344
Add:	
Prior year receivables	21,879
Current year payables	1,300
Less:	
Current year receivables	(21,887)
Prior year payables	(1,318)
Excess of Receipts over	
Disbursements	\$ 4,319

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 18
ST. TAMMANY PARISH GOVERNMENT
Baton Rouge, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

4. CASH

Cash includes amounts in demand deposits and money market accounts. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

5. GENERAL FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are recorded at historical cost or estimated cost if historical cost is not available. Donated fixed assets are recorded in the general fixed assets account group at the fair market value of the asset at the time of donation. Donated assets are not recorded as revenues or as capital outlay expenditures. Approximately 94% of fixed assets are valued at actual cost and 4% are valued at estimated cost.

6. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

7. FUND EQUITY

Designated fund balances represent tentative plans for future use of financial resources.

10. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
Baton Rouge, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE B - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized <u>Millage</u>	Levied <u>Millage</u>
Operations and maintenance	20.00	20.00

NOTE C - CASH

At December 31, 2000, the district has cash (bank balances) totaling \$11,718 as follows:

Demand deposits	\$ 9,173
Money market accounts	<u>2,545</u>
Total	<u>\$ 11,718</u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the financial agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial agent. At December 31, 2000, the district has \$12,704 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

NOTE D - RECEIVABLES

The following is a summary of receivables at December 31, 2000:

<u>Class of Receivable</u>	<u>General Fund</u>
Ad valorem taxes	\$ 20,100
State revenue sharing	<u>1,184</u>
Total	<u>\$ 21,284</u>

ST. TAMMANY PARISH FIRE PROTECTION
DISTRICT NO. 10
ST. TAMMANY PARISH GOVERNMENT
Baton Rouge, Louisiana
NOTES TO THE FINANCIAL STATEMENTS

NOTE E - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
Land	\$ 4,000	\$ -	\$ -	\$ 4,000
Building	49,898	-	-	49,898
Equipment	148,758	-	-	148,758
Total	\$ 202,656	\$ -	\$ -	\$ 202,656

NOTE F - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

A summary of changes in general long-term obligations follows:

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
Equipment installment loan payable	\$ 17,228	\$ -	\$ 6,372	\$ 10,856

The original amount of the equipment installment loan payable dated November 7, 1998 was \$46,860. Proceeds of the loan were used to purchase fire protection equipment. Payment is due in seven annual installments of \$8,127 including interest at 6.75 per cent per annum.

Maturities of the installment loan payable follows:

Years Ending December 31,	Amount
2001	\$ 8,137
2002	8,138
2003	8,138
Total	24,413
Less interest	(2,557)
Outstanding principal	\$ 21,856